



U.S. DEPARTMENT OF TRANSPORTATION  
**OFFICE OF INSPECTOR GENERAL**

**Report on Single Audit of the  
State of Ohio,  
Columbus, OH**

**FHWA**

Report No. SA2018052

May 2, 2018





Report on Single Audit of the State of Ohio, Columbus, OH  
*Self-Initiated*

Federal Highway Administration | SA2018052 | May 2, 2018

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## What We Looked At

As part of our single audit program oversight responsibilities, we queried the Federal Audit Clearinghouse's Image Management System to identify single audit reports containing findings that affect directly awarded Department of Transportation (DOT) programs. We reviewed the State of Ohio's single audit report for the period ending June 30, 2017, which was prepared by an independent auditor.

## What We Found

We found that the single audit report contained a significant finding related to non-compliance with the Office of Management and Budget's (OMB) requirements that needs prompt action from the Federal Highway Administration's (FHWA) management.

## Recommendations

We recommend FHWA ensures that the State complies with OMB's requirements. We also recommend that FHWA determine the allowability of the \$5,824 transaction, then review all construction projects to ensure that expenditures were properly paid within the period of performance, and recover any additional questioned costs, if applicable.

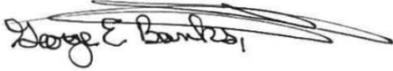


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## Memorandum

Date: May 2, 2018

Subject: ACTION: Report on Single Audit of the State of Ohio, Columbus, OH | Report No. SA2018052



From: George E. Banks, IV  
Program Director for Single Audit

To: Divisional Administrator, Federal Highway Administration (FHWA), Ohio Division Office

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As part of our single audit program oversight responsibilities, we downloaded the single audit report of the State of Ohio<sup>1</sup> for the fiscal year ended June 30, 2017. An independent auditor performed the audit pursuant to the provisions of the Office of Management and Budget's (OMB) Uniform Guidance and identified a finding shown in the table below.

Within 30 days of this report, your Agency should identify specific actions planned or taken to resolve the finding and provide a target action date for implementation of the recommendations. The Office of Inspector General will track the recommendations until your Agency provides documentation of final action. The recommendations will be considered closed upon our review and concurrence. All actions should be coordinated through your Agency's Single Audit Liaison. If you have any questions, please email [singleauditrequest@oig.dot.gov](mailto:singleauditrequest@oig.dot.gov).

cc: The Secretary  
DOT Appointee for Single Audits  
DOT Single Audit Liaison  
Audit Liaison, FHWA, HCFB-32

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<sup>1</sup> Copies of Single Audit reports prepared pursuant to OMB's Uniform Guidance are available for download at <https://harvester.census.gov/facweb/>.

Table. Schedule of Findings

Independent Auditor's Finding Number	Independent Auditor's Finding	OIG Recommendation Codes	OIG Recommendations
2017-031	1. Non-compliance with the period of performance requirements, resulting in questioned costs of \$5,824 (the independent auditor projected the questioned costs to an amount greater than \$25,000).	A1	We recommend FHWA ensures the State complies with the period of performance requirements.
		A2	We recommend FHWA determine the allowability of the \$5,824 transaction, then review all construction projects to ensure that expenditures were properly paid within the period of performance, and recover any additional questioned costs, if applicable.

Source: independent auditor's report

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OIG conducts audits and investigations on behalf of the American public to improve the performance and integrity of DOT's programs to ensure a safe, efficient, and effective national transportation system.

**OFFICE OF INSPECTOR GENERAL**  
U.S. Department of Transportation  
1200 New Jersey Ave SE  
Washington, DC 20590



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